



Town of Stow  
**BOARD OF ASSESSORS  
COUNCIL ON AGING  
TREASURER'S OFFICE**

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## **FY'17 SENIOR CITIZEN PROPERTY TAX WORK-OFF PROGRAM**

### **GOAL OF PROGRAM:**

To offer Stow senior citizens a program to provide services to the town in exchange for a reduction in their tax bills. The program begins for fiscal year 2017 with the work period running from January 20, 2016 until November 30, 2016. This program has a maximum of 20 participants. All applications received will be reviewed and approved based on their skills that best match the needs of the Town Departments. The applicants will no longer be selected on a first come first serve basis. Not all participants will be chosen for positions within the Town. Interested participants must apply through the Council on Aging Office.

### **ELIGIBILITY REQUIREMENTS:**

1. Taxpayer must be over 60 years of age and a resident of Stow. Taxpayers may receive abatements under the work-off program in addition to any property tax exemptions they may be eligible for under other statutes.
2. The rate of pay cannot exceed the State minimum wage, which is currently \$10.00 per hour as of January 1, 2016.
3. Maximum Benefit per Fiscal Year:
  - Maximum Household Benefit: \$1,000 (100 hours worked per year).
4. Income Requirements (from prior calendar year) are:
  - One Person Household: Not to exceed \$68,950
  - Two Person Household: Not to exceed \$78,800(Excluding Stow residence and vehicle, there is no asset limit for FY 2017)
5. Skill Requirements: Must have skills that match the needs of the Town Departments.
6. Approved participants must begin work by May 1<sup>st</sup>, otherwise, the position may be filled by an approved candidate who is on a waiting list.
7. Applicants must complete a total of 100 hours during the year. If hours are not completed this may jeopardize participating in the program in the future.

(Sections 2, 3, and 4 are subject to annual review)

## **APPLICATION PROCEDURE:**

1. Application for acceptance in the program **must** be filed yearly. The forms are available from the Council on Aging (COA) office. Assistance with filling out application forms and the submission of required documentation for income and asset verification (if needed) would be provided by the COA.
2. Application forms and verification documents must be returned to the COA office for review. The COA office will forward applications and documents to the Board of Assessors for review of qualifications. The Board of Assessors will designate acceptance or refusal of the applicant in the program.
3. The COA will notify participants of program acceptance and determine work assignments. Participants may not begin service until they have been notified of acceptance in the program and received a work assignment.

## **WORK PROCEDURE:**

1. The taxpayer must do the actual work themselves to work off their taxes. No one else may do the work for them.
2. Program Participants must keep a record of date and hours worked on a monthly time sheet. Department Heads must validate dates and hours, sign the time sheet and submit to the COA office by the last day of each month.
3. For the abatement to be applied to FY 2017 actual tax bill, the certification form must be completed by the COA Director and submitted to the Board of Assessors on or before November 30, 2016 with a copy of the work record. Work in excess of 100 hours during a year cannot be carried to future fiscal years.

## **TREATMENT OF TAX REDUCTION:**

1. Reduction will be applied to the actual tax bill for the fiscal year. The full tax is committed with the reduction shown on the bill as abatement against the amount due. This abatement may be divided between the third and fourth quarterly bills due February 1 and May 1, 2017.
2. The amount of the property tax reduction the taxpayer receives under this statute is not considered income or wages for the purposes of state income tax withholding, unemployment compensation or workmen's compensation. The tax reduction is, however, considered income for purposes of federal income tax.

## **STATUS OF PROGRAM PARTICIPANTS:**

Taxpayers performing services in return for property tax reductions are employees for purposes of municipal tort liability. Municipalities will therefore be liable for damages for injuries to third parties and for indemnification of the program participants to the same extent as they are in the case of injuries caused by regular municipal employees.